Government of Saskatchewan

Financial Statement 2003-2004

Parkland Regional College

For the fiscal year ending June 30, 2004

Saskatchewan Centennial 2005

105-00536/

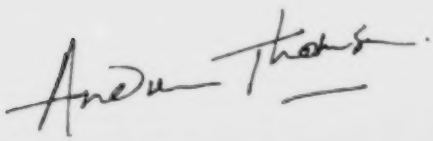
Letter of Transmittal

The Honourable Dr. Lynda M Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour,

I have the honour to submit for your consideration the Financial Statements of the Parkland Regional College for the year ending June 30, 2004.

Respectfully submitted,



Andrew Thomson
Minister of Learning

GOVERNMENT OF THE PROVINCE OF SASKATCHEWAN

SASKATCHEWAN DEPARTMENT OF LEARNING

PARKLAND REGIONAL COLLEGE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2004.

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PARKLAND
Regional College

Statement of Management Responsibility

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and are in compliance with the provisions of legislation and related authorities. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Financial statements are not precise because they include certain amounts based on estimates and judgements.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the management has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors of the College is responsible for the review and approval of the financial statements, and ensures management fulfils its financial reporting responsibilities. The Board meets with management and, as required, with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management.

The financial statements have been audited by Skilnick Besler Miller Moar & Co., Chartered Accountants. The Auditors' Report outlines the scope of their examination and provides their opinion on the fairness of the presentation of the information in the financial statements.

Chief Executive Officer

Director of Finance

August 13, 2004

Skilnick Besler Miller Moar & Co.
Chartered Accountants

PARKLAND REGIONAL COLLEGE

AUDITORS' REPORT

2004.

The Members of the Board
Parkland Regional College
MELVILLE, Saskatchewan

We have examined the statement of financial position of the Parkland Regional College as at June 30, 2004 and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended. The College is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2004 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Skilnick Besler Miller Moar & Co.

SKILNICK BESLER MILLER MOAR & CO.
Chartered Accountants

Melville, Saskatchewan
August 18, 2004

Parkland Regional College
Statement of Financial Position
as at June 30, 2004

	2004 Operating	2004 Capital	2004 Total	2003 Total
Assets				
Current Assets				
Cash	$ 1,105,744	$ 198,554	$ 1,304,298	$ 1,549,085
Accounts receivable (Notes 3 & 12)	141,237	-	141,237	229,700
Prepaid expenses	12,596	-	12,596	14,045
	1,259,577	198,554	1,458,131	1,792,830
Non-current Assets				
Capital Assets (Notes 2 & 4)	-	5,439,018	5,439,018	4,687,096
Long-term investments (Note 5)	626,835	-	626,835	571,166
	$ 1,886,412	$ 5,637,572	$ 7,523,984	$ 7,051,092
Liabilities				
Current Liabilities				
Accrued salaries and benefits	$ 105,431	-	$ 105,431	$ 107,220
Accounts payable & accrued liabilities (Note 6)	165,751	-	165,751	808,699
Unearned revenue (Notes 2, 7 & 18)	436,442	-	436,442	196,618
	707,624	-	707,624	1,112,537
Net Assets				
Invested in capital assets	-	5,439,018	5,439,018	4,687,096
Externally restricted (Note 8)	-	198,554	198,554	67,211
Internally restricted (Notes 9 & 18)	990,312	-	990,312	865,187
Unrestricted	188,476	-	188,476	319,061
	1,178,788	5,637,572	6,816,360	5,938,555
	$ 1,886,412	$ 5,637,572	$ 7,523,984	$ 7,051,092

See accompanying notes to financial statements

On behalf of the Board:

Director

Director/CFO

Parkland Regional College
Statement of Operations
for the year ended June 30, 2004

	2004 Budget (Note 10)	2004	2003 (Note 18)	2004	2003	2004	2003
	Operating			Capital		Total	
Revenues (Schedule 1)							
Saskatchewan Department of Learning	$ 3,979,435	$ 3,732,030	$ 3,832,938	$ 996,000	$ 930,000	$ 4,728,030	$ 4,762,938
Federal Government	48,436	15,886	23,013	-	-	15,886	23,013
Other Revenue	1,609,365	1,905,143	1,821,737	68,939	54,488	1,974,082	1,876,225
Total revenues	5,637,236	5,653,059	5,677,688	1,064,939	984,488	6,717,998	6,662,176
Expenses (Schedule 2)							
Agency Contracts	1,165,509	933,685	1,123,859	-	-	933,685	1,123,859
Amortization	-	-	-	388,328	165,304	388,328	165,304
Equipment	123,385	127,544	92,895	-	-	127,544	92,895
Facilities	276,465	227,535	246,303	-	-	227,535	246,303
Information Technology	21,182	16,828	24,118	-	-	16,828	24,118
Operating	565,196	722,170	644,457	-	-	722,170	644,457
Personal Services	3,493,167	3,424,103	3,253,441	-	-	3,424,103	3,253,441
Total expenses	5,644,904	5,451,865	5,385,073	388,328	165,304	5,840,193	5,550,377
Excess (deficiency) of revenues over expenses	$ (7,668)	$ 201,194	$ 292,615	$ 676,611	$ 819,184	$ 877,805	$ 1,111,799

See accompanying notes to financial statements

Parkland Regional College
Statement of Changes in Net Assets
for the year ended June 30, 2004

	2004				2004	2003
	Invested in capital assets	Restricted Externally	Restricted Internally	Unrestricted	Total	Total
Excess of revenues over expenses	$ (536,801)	$ -	$ -	$ 1,414,606	$ 877,805	$ 1,111,799
Net assets, beginning of year	4,687,096	67,211	865,187	319,061	5,938,555	4,826,756
Interfund transfers:						
Invested in capital assets	1,288,723	(1,074,213)	(213,899)	(611)	-	-
Externally imposed restrictions	-	1,205,556	-	(1,205,556)	-	-
Internally imposed restrictions	-	-	339,024	(339,024)	-	-
Net assets, end of year	$ 5,439,018	$ 198,554	$ 990,312	$ 188,476	$ 6,816,360	$ 5,938,555

Restricted details:

	Beginning Balance	To Restricted	From Restricted	Ending Balance
Externally Restricted (Note 8)				
Yorkton facility	$ -	$ 1,205,556	$ 1,029,385	176,171
Technology Enhanced Learning capital purchases	67,211	-	44,828	22,383
	67,211	1,205,556	1,074,213	198,554
Internally Restricted (Notes 9 & 18)				
Yorkton facility	475,422	37,856	163,062	350,216
Technology purchases	296,252	76,000	49,814	322,438
Furniture and equipment	28,513	-	1,023	27,490
Employee sick leave/contingency	25,000	-	13,626	11,374
CEO Professional Development	40,000	-	11,206	28,794
Staff development/class plan	-	70,000	-	70,000
Future program development	-	160,000	-	160,000
Accounting system	-	20,000	-	20,000
	865,187	363,856	238,731	990,312
	$ 932,398	$ 1,569,412	$ 1,312,944	$ 1,188,866

See accompanying notes to the financial statements.

Parkland Regional College
Statement of Cash Flows
for the year ended June 30, 2004

	2004	2003
Cash flows from operating activities		
Excess of revenues over expenses	$ 877,805	$ 1,111,799
Gain on disposal of capital assets	(61,633)	-
Amortization of capital assets	388,328	165,304
	1,204,500	1,277,103
Changes in non-cash working capital		
(Increase) Decrease in accounts receivable	88,463	(57,630)
(Increase) Decrease in prepaid expenses	1,449	(2,757)
(Decrease) Increase in accrued salaries and benefits	(1,789)	14,701
(Decrease) Increase in accounts payable and accrued liabilities	(642,948)	490,786
Increase in unearned revenue (Note 18)	239,824	34,643
Cash provided from operating activities	889,499	1,756,846
Cash flows from investing activities		
Purchase of investments	(626,835)	(30,690)
Disposal of investments	571,166	-
Purchase of capital assets	(1,288,723)	(3,047,827)
Disposal of capital assets	210,106	-
Cash used in investing activities	(1,134,286)	(3,078,517)
Net (decrease) in cash	(244,787)	(1,321,671)
Cash and cash equivalents, beginning of year	1,549,085	2,870,756
Cash and cash equivalents, end of year	$ 1,304,298	$ 1,549,085

See accompanying notes to financial statements

Schedule 1

Parkland Regional College

Schedule of Operating Fund Revenues by Function

for the year ended June 30, 2004

	2004								2004	2004 Budget (Note 10)	2003 (Note 18)
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	Total	Total	Total
Provincial Government											
Saskatchewan Learning											
Operating grant	$ 1,713,646	$ -	$ -	$ -	$ -	$ -	$ 17,500	$ -	$ 1,731,146	$ 1,716,441	$ 1,678,864
Program payments	-	980,914	-	566,808	-	-	195,273	45,000	1,787,995	2,035,312	1,972,882
Other	145,366	-	-	-	-	-	-	-	145,366	145,366	59,809
	1,859,012	980,914	-	566,808	-	-	212,773	45,000	3,664,507	3,897,119	3,711,555
Other Provincial	-	-	22,262	-	40,261	-	5,000	-	67,523	82,316	121,383
	1,859,012	980,914	22,262	566,808	40,261	-	217,773	45,000	3,732,030	3,979,435	3,832,938
Federal Government											
Admin recovery	-	-	-	-	-	-	-	-	-	-	-
Seat purchases	-	-	-	-	-	-	-	-	-	33,936	-
Projects	-	-	-	-	-	-	15,886	-	15,886	14,500	23,013
Other	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	15,886	-	15,886	48,436	23,013
Other Revenue											
Admin recovery	-	-	-	-	-	-	-	-	-	-	-
Contracts	-	209,131	77,079	290,893	32,016	-	19,574	39,057	667,750	455,412	612,861
Interest	90,274	-	-	-	-	-	-	-	90,274	62,523	71,377
Rents	22,361	-	6,870	-	-	-	-	-	29,231	25,575	27,344
Resale Items	-	85,039	19,974	1,970	-	4,566	160	-	111,709	19,842	156,543
Tuitions	-	384,302	286,626	22,725	310	245,907	3,799	3,073	946,742	1,004,463	889,048
Other	8,015	19,636	340	6,849	-	8,724	14,848	1,025	59,437	41,550	64,564
	120,650	698,108	390,889	322,437	32,326	259,197	38,381	43,155	1,905,143	1,609,365	1,821,737
Total revenue	1,979,662	1,679,022	413,151	889,245	72,587	259,197	272,040	88,155	5,653,059	5,637,236	5,677,688
Total operating expenses (Schedule 2)	2,403,387	1,403,812	264,832	726,964	25,216	242,921	164,460	220,273	5,451,865	5,644,904	5,385,073
Excess (deficiency) of revenues over expenses	$ (423,725)	$ 275,210	$ 148,319	$ 162,281	$ 47,371	$ 16,276	$ 107,580	$ (132,118)	$ 201,194	$ (7,668)	$ 292,615

See accompanying notes to the financial statements.

Parkland Regional College
Schedule of Operating Fund Expenses by Function
for the year ended June 30, 2004

	2004								2004	2004 Budget (Note 10)	2003
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	Total	Total	Total
Agency Contracts	$ -	$ 520,456	$ 143,597	$ -	$ -	$ 226,942	$ 42,690	$ -	$ 933,685	$ 1,165,509	$ 1,123,859
Equipment	78,793	48,616	92	43	-	-	-	-	127,544	123,385	92,895
Facilities	212,067	11,823	3,639	-	-	6	-	-	227,535	276,465	246,303
Information Technology	16,553	-	-	-	275	-	-	-	16,828	21,182	24,118
Operating (Schedule 3)	326,351	238,063	51,759	49,554	6,409	14,546	18,271	17,217	722,170	565,196	644,457
Personal services	1,769,623	584,854	65,745	677,367	18,532	1,427	103,499	203,056	3,424,103	3,493,167	3,253,441
	$ 2,403,387	$ 1,403,812	$ 264,832	$ 726,964	$ 25,216	$ 242,921	$ 164,460	$ 220,273	$ 5,451,865	$ 5,644,904	$ 5,385,073
			$ 1,668,644		$ 752,180			$ 384,733			

See accompanying notes to financial statements

Schedule 3

Parkland Regional College
Schedule of Operating Expenses
for the year ended June 30, 2004

	2004 Total	2004 Budget Total (Note 10)	2003 Total
Advertising	$ 46,030	$ 61,621	$ 63,309
Association Fees & Dues	9,687	8,500	10,926
Bad Debts	845	3,000	3,365
Financial Services	5,822	4,800	4,346
In-Service	38,213	47,284	31,442
Insurance	14,147	13,000	12,588
Materials & Supplies	215,248	149,810	153,520
Postage, Freight & Courier	13,031	9,910	13,466
Printing & Copying	13,955	16,250	14,631
Professional Services	80,832	62,773	23,386
Resale Items	125,762	15,972	163,294
Subscriptions	1,459	2,000	1,262
Telephone/Fax	56,263	57,910	58,641
Travel	100,876	112,366	90,281
	$ 722,170	$ 565,196	$ 644,457

See accompanying notes to financial statements

1. PURPOSE AND AUTHORITY

The Parkland Regional College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act.*

The Board of the Parkland Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

The College's objectives are to promote the social, economic and cultural development of the Parkland region of Saskatchewan by facilitating learning options and participating in community groups.

The College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant policies:

a) Fund Accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives:

(i) Operating Fund

The operating fund accounts for the College's program delivery service and administrative activities.

(ii) Capital Fund

The capital fund reflects the net book value of all capital assets of the College after taking into consideration any associated long term debt. The capital fund also includes contributions, interest and donations designated for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

b) Revenue Recognition

The College follows the restricted fund method of accounting for grants. Restricted contributions to general operations are recognized as revenue of the operating fund in the year in that the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund in the year they are received or receivable.

Unrestricted operating grants are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

(Continued on next page)

2. SIGNIFICANT ACCOUNTING POLICIES ... Continued

c) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets are amortized on a straight-line basis over their estimated useful lives, and are reported as an expense in the capital fund as follows:

Leasehold improvements	5% to 20%
Buildings	5%
Office furnishing/equipment	10% to 20%
Computer hardware	33%

3. ACCOUNTS RECEIVABLE

Accounts receivable are composed of the following:

	2004	2003
Saskatchewan Department of Learning	$ 49,376	$ 14,527
Government of Saskatchewan - Other	Nil	8,600
Government of Canada	34,068	144,799
Yorkton Regional High School	Nil	176
Other	57,793	61,598
	$ 141,237	$ 229,700

4. CAPITAL ASSETS

	COST	ACCUMULATED AMORTIZATION	2004 NET BOOK VALUE	2003 NET BOOK VALUE
Land	$ 14,000	$ Nil	$ 14,000	$ 14,000
Leasehold improvements	151,384	122,719	28,665	196,633
Buildings	5,766,871	566,767	5,200,104	4,400,298
Office furnishings/ equipment	335,706	207,454	128,452	51,639
Computer hardware	741,721	673,924	67,797	24,526
	$7,009,882	$1,570,864	$5,439,018	$4,687,096

(Continued on next page)

5. INVESTMENTS

The College has invested $626,835 (2003 - $571,166) in Government of Canada strip bonds. These bonds mature in the year 2005 and have an effective yield of 2.80%. The current market value of the bonds is $627,542.

6. ACCOUNTS PAYABLE

Accounts payable are composed of the following:

	2004	2003
Government of Saskatchewan	$ 1,671	$ 1,095
Other	164,080	807,604
	$ 165,751	$ 808,699

7. UNEARNED REVENUE

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2004	2003
Saskatchewan Department of Learning	$ 204,127	$ 114,515
Student tuitions	103,622	44,151
Other	128,693	37,952
	$ 436,442	$ 196,618

8. EXTERNAL RESTRICTION ON NET ASSETS

The Department of Learning has funded $198,554 designated capital contributions to be used for future capital expenditures as per Statement 3. These externally restricted amounts are not available for other purposes without approval of the Department of Learning.

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9. INTERNAL RESTRICTION ON NET ASSETS

The Board of Directors of Parkland Regional College have placed internal restrictions on $990,312 of net assets to be used for purposes as indicated in Statement 3.

10. BUDGET AMOUNTS

The budget amounts on these financial statements were prepared by Regional College Management and approved by the Board on May 20, 2003. The Minister approved the budget on June 24, 2003.

11. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown Agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

	2004	2003
SaskTel	$ 106,855	$ 62,353
SaskPower and SaskEnergy	19,316	66,620
Sask Property Management	45,217	47,638

In addition, the College pays Provincial Sales Tax to the Saskatchewan Department of Finance on all taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

During the year the College continued a contract with Saskatchewan Communications Network (SCN) to deliver various training and educational programs. The College received $95,366 (2003 - $95,366) during the year to deliver these programs.

The College brokerages course programs from Saskatchewan Institute of Applied Science and Technology. The amount incurred during the year amounted to $273,640 (2003 - $333,168).

The College brokerages course programs from the University of Saskatchewan. The amount incurred during the year amounted to $188,371 (2003 - $159,891).

The College brokerages course programs from the University of Regina. The amount incurred during the year amounted to $38,572 (2003 - $36,381).

(Continued on next page)

12. FINANCIAL INSTRUMENTS

(a) The carrying amount of cash, accounts receivable, accounts payable and accrued liabilities and accrued salaries and benefits approximates fair value due to the short term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing, or certainty of future cash flows.

(b) The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's receivables are from the Provincial and Federal government, therefore, credit risk is minimal.

13. EMPLOYEE FUTURE BENEFITS

Employees of the College participate in one of two pension plans. Teachers and other employees requiring a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission. No matching contribution is made by the College nor does it have a financial obligation to the TSP. All other employees participate through the Municipal Employees' Pension Plan (MEPP) which is a multi-employer defined benefit plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $99,028 (2003 - $90,958).

14. COMMITMENTS

a) Yorkton Regional High School

Upon relocation to the new College facility at Yorkton Regional High School in August, 2003, the College has negotiated a 10 year operating agreement with York School Division. The agreement specifies the cost-sharing of utility, insurance and maintenance costs, based on square footage occupied by the College. The agreement, effective September 1, 2003, is reviewed annually, and adjusted for increases / decreases in costs, square footage, and services provided.

b) IBM Canada

Annual maintenance on computer equipment at approximately $2,168 including taxes.

15. LINE OF CREDIT AGREEMENT

The College is currently utilizing Nil (2003 - Nil) of an established line of credit up to $200,000 with the Royal Bank of Canada, Melville, Saskatchewan. Security for advances under the agreement consists of an assignment of grant proceeds due from Saskatchewan Department of Learning.

(Continued on next page)

16. LEASE AGREEMENTS

The College is obligated under the following lease agreements.

a) Instructional Facilities

- Treaty # Four Governance Centre, Fort Qu'Appelle, Saskatchewan, under a five year lease which expires August 22, 2005. The agreement covers use of the facility and grounds with annual rental of $45,156. The agreement contains an option to renew at the end of the initial lease term.

b) Offices

- Administration office and classrooms located in the Melville Comprehensive School, Melville, Saskatchewan, under a ten year lease which expires August 15, 2008. Terms of the lease provide for annual rental of $50,000 plus applicable taxes.

- Branch office and classrooms, Canora, Saskatchewan, located in the Canora Community Centre on a year to year informal lease agreement with the Town of Canora. Terms of the lease provide for annual rental of $11,550.

c) Equipment

- Danka Canada covering 6 photocopiers at various locations until March 21, 2008. Terms of the lease call for annual rental payments of $17,575 plus taxes.

d) Vehicle

- GMAC for a 2003 Chev Malibu. Terms of the lease call for 36 monthly payments of $508, expiring September 29, 2006.

17. SIMPSON SCHOOL FACILITY

The College completed the sale of Simpson School on October 31, 2003 for $210,000.

18. CHANGE IN ACCOUNTING FOR TRAINING PROGRAM GRANTS

Recognition of program grant carry forward for Saskatchewan Skills Extension Program / Quick Skills Training, previously recognized in the year received and reported as internally restricted net assets, is now reported as unearned revenue and recognized as the related expenses are incurred. Prior year comparative amounts have been restated to reflect this change.

The effect of the change on the financial statements for the prior year is as follows:

- Unearned revenue increased from $112,103 to $196,618
- Internally restricted decreased from $949,702 to $865,187.
- Excess of revenue over expenses increased from $1,071,744 to $1,111,799.
- Net assets, beginning of year decreased from $4,951,326 to $4,826,756.

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Parkland Regional College
Personal Service Listing
for the year ended June 30, 2004
"Unaudited"

Listed are individuals **(including unionized employees)** who received $2,500 or more for salaries, wages, honorariums, and compensation for personal service.
This listing will included: Gross salary + gross bonus + honorariums + compensation for personal service = Personal Service.
(No travel reimbursements, transfers or other expenditures will be included).

Abraham,Mathew	$	2,805
Abrahamson, Bartley	$	83,638
Adams, Paul	$	19,842
Alstad, Roxanne	$	40,628
Anderson, Laura	$	30,265
Arndt, Patricia	$	35,048
Beaton, Margaret	$	41,433
Becker, Judith	$	4,510
Beddome, George	$	46,778
Bender, Kenneth	$	4,508
Bialobzyski, Eugene	$	2,168
Biro, Colleen	$	5,741
Bobowski, Carol	$	54,068
Bown, Connie	$	55,301
Broda, Maureen	$	44,086
Buchholzer, Elaine	$	17,121
Chartrande, Chesley	$	8,683
Chernoff, Steve	$	7,221
Chernysh, Larysa	$	8,553
Clarke, Rachel	$	7,104
Currie, Bonnie	$	47,081
Daniel, Mona	$	40,186
Datema, Jill	$	17,178
Degryse, Catherine	$	47,400
Delorme, Deloris	$	39,401
DePape, Kami	$	41,917
East, Kevin	$	4,228
Enns, Veronica	$	15,726
Evans, Barbara	$	40,708
Evans, Sharon	$	40,465
Fawcett, Tanya	$	39,081
Fenwich, Sherilyn	$	16,535
Fiala, Arden	$	13,397
Flash, Tamela	$	5,502
Franklin, Pat	$	2,365
Gehl, Sonja	$	65,748
Gerein, Ron	$	21,353

Parkland Regional College
Personal Service Listing
for the year ended June 30, 2004
"Unaudited"

Goetting, Jason	$	42,575
Gorchynski, Gail	$	43,723
Gordon, Maxine	$	40,177
Haacke, Robert	$	28,248
Hayward, Keith	$	4,102
Hemani, Roshan	$	58,120
Heshka, Dale	$	8,305
Heshka, Terry	$	51,740
Holland, Bernadette	$	61,870
Holstein, Dale	$	10,007
Hudy, Leona	$	7,538
Iluk, Ruth	$	40,177
Jenner, Joanne	$	18,100
Johnson, Kris	$	13,391
Kachur, Linda	$	16,548
Kaeding, Carla	$	7,765
Kaeding, Michelle	$	7,862
Kardynal, Angelina	$	54,107
Keys, Shelley	$	5,440
Klyne, Richard	$	10,187
Koberinski, Chad	$	5,144
Kreitzer, Shayne	$	43,034
Kreklewich, Nadine	$	33,808
Kustra, Cheryl	$	36,467
Landels, Darrell	$	53,003
Lariviere, Kirk	$	3,030
Longfellow, Cary N.	$	3,541
Malach, Beatrice	$	11,082
May, Shirley	$	37,294
McCullough, Carol	$	36,304
McDonald, Kathleen	$	29,996
Melnyk, Josephine	$	20,566
Miller, Valerie	$	13,046
Morris, Charlotte	$	26,531
Myers, Fay	$	87,119
Nagy, Chris	$	6,700
Newton, Kathy	$	41,050
Neyedley, Donna	$	51,582
Nixon, Vernon	$	71,724
O'Hagan, Marguerite	$	55,224
Parkinson, Blair	$	57,494
Parnetta, David	$	38,635
Pask, Oliver	$	1,705
Patrick, Yvonne	$	4,476
Pearen, Lawrence	$	4,602

Parkland Regional College
Personal Service Listing
for the year ended June 30, 2004
"Unaudited"

Pelletier, Mary	$	3,075
Perkins, Joanne	$	8,713
Persick, Sandy	$	55,224
Phillips, Iris	$	23,497
Purich, Margaret	$	56,640
Ritthaler, Loretta	$	32,455
Rodney, Conrad	$	2,518
Rohatensky, Jackie	$	25,864
Rokosh, Sharon	$	16,157
Sauser, Tamara	$	5,817
Seidler, Rhoda	$	44,448
Shul, Brian	$	44,256
Stomp, Sherryl	$	5,700
Stoneham, Shawn	$	54,107
Turgeon, Lurene	$	49,722
Velestuk, Joan	$	15,748
Vranai, Donna	$	43,788
Waugh, Betty	$	24,487
Whiting, Jill	$	35,274
Wilson, Wendy	$	30,984
Wylie, Ruth	$	51,905
Yacishyn, Geraldine	$	24,478
Yaholnitsky, Tanya	$	3,550
Zorn, Carolee	$	19,530
Zuzak, Lorraine	$	19,636
Total	$	3,018,484

Parkland Regional College
Supplier Payment Listing
for the year ended June 30, 2004
"Unaudited"

Listed are payees who received $20,000 or more for the provision of goods and services, including office supplies, communications, contracts, and equipment.

Association of Saskatchewan Regional Colleges	$	21,000
Bank of Montreal	$	31,827
Birch Island Cattle Company	$	25,000
Carlton Trail Regional College	$	35,527
Custom Microsystems Inc.	$	22,684
D.J. Miller & Sons Construction	$	34,508
Dell Computer Corporation	$	85,951
Eastside Safety & Construction	$	63,555
Executive Source	$	24,927
Furniture Solutions	$	52,452
Grand & Toy	$	24,442
Kahkewistahaw Gas & Convenience Store	$	37,322
Logan Stevens Construction	$	1,920,082
Melville Comprehensive	$	53,500
Municipal Employee's Pension Plan	$	198,132
Sask Tel	$	102,347
Saskatchewan Blue Cross	$	126,320
Saskatchewan Government Employees Union	$	73,426
Saskatchewan Property Management Corporation	$	37,645
Saskatchewan Teachers' Retirement Plan	$	27,210
Saskatchewan Trucking Association	$	52,157
SIAST	$	410,994
Stantec Architecture Ltd.	$	298,851
Teachers Superannuation Fund	$	33,196
Treaty Four Holding Corp.	$	44,285
Yorkton Regional High School	$	22,299
Total	$	3,859,639